



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF VIROQUA MUNICIPAL WATER UTILITY

Principal Office: 202 NORTH MAIN STREET
VIROQUA, WI 54665

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I EULALA WEST of
(Person responsible for accounts)

CITY OF VIROQUA MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	02/03/2001
(Signature of person responsible for accounts)	(Date)

UTILITY CLERK

(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF VIROQUA MUNICIPAL WATER UTLITY**Utility Address:** 202 NORTH MAIN STREET
VIROQUA, WI 54665**When was utility organized?** 12/31/1899**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: TOM HENRY**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**202 NORTH MAIN STREET
VIROQUA, WI 54665**Telephone:** (608) 637 - 7186**Fax Number:** (608) 637 - 3108**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VIG & ASSOCIATES LLC**Title:****Office Address:** VIG & ASSOCIATES LLC117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: WAYNE GATES**Title:** CHAIR**Office Address:**202 NORTH MAIN STREET
VIROQUA, WI 54665**Telephone:** (608) 637 - 7154**Fax Number:** (608) 637 - 3108**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: VIG & ASSOCIATES LLC**Title:****Office Address:** VIG & ASSOCIATES LLC
117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:****Date of most recent audit report:** 1/26/2001**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: TOM HENRY**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**
202 NORTH MAIN STREET
VIROQUA, WI 54665**Telephone:** (608) 637 - 7186**Fax Number:** (608) 637 - 3108**E-mail Address:**

Name of utility commission/committee: UTLITY COMMITTEE OF COMMON COUNCIL

Names of members of utility commission/committee:WAYNE GATES, ALDERMAN
ROGER HATLUM, ALDERMAN
DONALD LONG, ALDERMAN
SIGURD MOLLAND, ALDERMAN
ROBERT SUHR, ALDERMAN
STEVE ZASTROW, ALDERMAN

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	681,310	668,909	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	223,476	232,205	2
Depreciation Expense (403)	80,353	77,079	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	96,279	97,387	5
Total Operating Expenses	400,108	406,671	
Net Operating Income	281,202	262,238	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	281,202	262,238	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	54,692	48,649	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	54,692	48,649	
Total Income	335,894	310,887	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	335,894	310,887	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	131,133	143,982	14
Amortization of Debt Discount and Expense (428)	7,790	7,790	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	138,923	151,772	
Net Income	196,971	159,115	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	885,861	726,746	20
Balance Transferred from Income (433)	196,971	159,115	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,082,832	885,861	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON TEMP CASH INV. & DEBT RESERVE FUNDS	54,692	5
Total (Acct. 419):	54,692	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	681,310	0	0	0	681,310	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	681,310	0	0	0	681,310	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	99,316		99,316	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	99,316	0	99,316	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,679,399	4,659,025	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	590,595	511,378	2
Net Utility Plant	4,088,804	4,147,647	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	5,484	5,484	6
Special Funds (125)	831,625	696,166	7
Total Other Property and Investments	837,109	701,650	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	75,557	73,209	8
Temporary Cash Investments (132)	6,474	6,885	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	49,472	46,065	11
Other Accounts Receivable (143)	277	1,952	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	6,860	8,212	14
Materials and Supplies (150)	31,832	31,547	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	2,122	2,122	17
Total Current and Accrued Assets	172,594	169,992	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	100,295	108,085	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	15,258	0	20
Total Deferred Debits	115,553	108,085	
Total Assets and Other Debits	5,214,060	5,127,374	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	515,050	515,050	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,082,832	885,861	23
Total Proprietary Capital	1,597,882	1,400,911	
LONG-TERM DEBT			
Bonds (221)	2,565,000	2,695,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,565,000	2,695,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	6,974	2,485	28
Payables to Municipality (233)	2,516	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	88,277	88,277	31
Interest Accrued (237)	10,531	10,964	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	108,298	101,726	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	942,880	929,737	41
Total Liabilities and Other Credits	5,214,060	5,127,374	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	4,679,399	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,679,399	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	590,595	0	0	0	10
Total Accumulated Provision	590,595	0	0	0	
Net Utility Plant	4,088,804	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	511,378				511,378	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	80,353				80,353	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,792				2,792	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	83,145	0	0	0	83,145	13
Debits during year						14
Book cost of plant retired	3,928				3,928	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	3,928	0	0	0	3,928	19
Balance End of Year	590,595	0	0	0	590,595	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	31,832	31,547	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	31,832	31,547	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1991 MRBS	3,470	428	27,763	1
1996 MRBS	2,089	428	32,381	2
1999 MRBS	2,231	428	40,151	3
Total			100,295	
Unamortized premium on debt (251)				
NONE	0	0	0	4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	515,050	1
Changes during year (explain):		
NONE		2
Balance end of year	515,050	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 MRBS	05/01/1996	12/01/2018	4.80%	1,180,000	1
1999 MRBS	05/01/1999	12/01/2012	3.80%	1,385,000	2
Total Bonds (Account 221):				2,565,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	88,277	1
Accruals:		
Charged water department expense	96,279	2
Charged electric department expense		3
Charged sewer department expense	785	4
Other (explain):		
NONE		5
Total Accruals and other credits	97,064	
Taxes paid during year:		
County, state and local taxes	88,277	6
Social Security taxes	7,951	7
PSC Remainder Assessment	836	8
Other (explain):		
NONE		9
Total payments and other debits	97,064	
Balance end of year	88,277	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1991 MRBS	0			0	1
1996 MRBS	5,750	68,898	68,998	5,650	2
1999 MRBS	5,214	62,235	62,568	4,881	3
Subtotal	10,964	131,133	131,566	10,531	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	10,964	131,133	131,566	10,531	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	929,737	0	0	0	0	929,737	1
Add credits during year:							
For Services	13,143					13,143	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	942,880	0	0	0	0	942,880	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	221,558					221,558	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	5,484	2
Total (Acct. 124):	5,484	
Special Funds (125):		
RESERVE FUND-MRB-1996	158,620	3
RESERVE FUND-MRB-1999	175,483	4
INVESTMENT POOL CONSTRUCTION ACCOUNT-99	497,522	5
Total (Acct. 125):	831,625	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	49,472	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	49,472	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
MISCELLANEOUS ACCOUNTS RECEIVABLE	277	13
Total (Acct. 143):	277	
Receivables from Municipality (145):		
DUE FROM SEWER DEPARTMENT	6,860	14
Total (Acct. 145):	6,860	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
CULMULATIVE STUDY COSTS ASSOCIATED WITH SITING PROPOSED WELL	15,258	17
Total (Acct. 183):	15,258	18
Payables to Municipality (233):		
DUE TO GENERAL FUND	2,516	19
Total (Acct. 233):	2,516	
Other Deferred Credits (253):		
NONE		20
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	4,669,212	0	0	0	4,669,212	1
Materials and Supplies	31,689	0	0	0	31,689	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	550,986	0	0	0	550,986	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	936,308	0	0	0	936,308	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,213,607	0	0	0	3,213,607	
Net Operating Income	281,202	0	0	0	281,202	8
Net Operating Income as a percent of						
Average Net Rate Base	8.75%	N/A	N/A	N/A	8.75%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	515,050	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	984,346	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,499,396	
Net Income		
Net Income	196,971	5
Percent Return on Proprietary Capital	13.14%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

No acquisitions.

2. Leaseholder changes.

3. Extensions of service.

No significant extensions of service.

4. Estimated changes in revenues due to rate changes.

No rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

No debt was added during the year.

6. Formal proceedings with the Public Service Commission.

No formal proceedings with the commission.

7. Any additional matters.

The utility began engineering studies to site a new well.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Account 183 - Expenses incurred in 2000 on the feasibility & cost of constructing a new well site. Costs pending on ultimate construction.

Signature Page (Page ii)

(Vig & Associates LLC Letterhead)

To the Members of the Common Council
of the City of Viroqua
Viroqua, Wisconsin 54665

We have compiled the balance sheets of the Viroqua Municipal Water Utility as of December 31, 2000 and 1999, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates LLC
February 3, 2001

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

February 28, 2002

Mr. Tom Henry, Director of Public Works
City of Viroqua Municipal Water Utility
202 North Main Street
Viroqua, WI 54665-1476

2000 Analytical Review DWCCA-6140-PJL

Dear Mr. Henry:

The analytical review letter you received from the Public Service Commission (Commission), dated December 19, 2001, (copy enclosed) required a response within 30 days. You have not responded to that letter. A response from your utility is required by Wisconsin Statutes § 196.07. Please contact our office immediately and indicate a) who will be replying to our review letter and b) what date we can expect the reply.

Thank you for your cooperation in this matter. If you have questions prior to preparing your response, please feel free to contact me at (608) 267-9198. If it is convenient for you to respond by e-mail, please do so. My e-mail address is peter.leege@psc.state.wi.us.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2000 AR Response letters\6140.doc

Enclosure
December 19, 2001

Mr. Tom Henry, Director of Public Works
City Of Viroqua Municipal Water Utility
202 North Main Street
Viroqua, WI 54665-1476

2000 Analytical Review DWCCA-6140-PJL

Dear Mr. Henry:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our

FINANCIAL SECTION FOOTNOTES

hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that while there are both 2 water services reported as added on page W-16 and contributions for water services reported in Account 271 on page F-18, there are no additions to Account 345, Services, reported on page W-8. Please explain.

2. The footnotes to page W-8 explain that the increase in account 346 was comprised of payments to the Wisconsin Department of Travel for the construction on Main Street and that the statistics from this project were reported in the 1999 Public Service Commission Report. Please review this issue and explain if the footnote should have indicated Account 343, not Account 346. If not, then explain why there are no mains reported added on page W-15 to correspond with the dollars reported added to Account 343 or page W-8. Also, if you did intend to indicate Account 343, then please explain why the meters reported added on page W-17 were so costly: \$7,555 for 12 meters.

3. During our review we noted that while there is \$28 reported in Account 904, Uncollectible Accounts on page W-5, the same amount was not deducted from the Revenues Subject to Wisconsin Remainder Assessment on line 5 of page F-4. Please note that in the future uncollectible accounts can be deducted on page F-4.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:bhh:w:\compl\Analytical Reviews\2000 analytical review letters\6140.doc

May 28, 2002

Peter J. Leege
Public Service Commission of Wisconsin
610 North Whitney Way
P.O. Box 7854
Madison, WI 53707-7854

FINANCIAL SECTION FOOTNOTES

Re: City of Viroqua Municipal Water Utility File DWCCA-6140-PJL
2000 Analytical Review

Dear Pete:

The following is the information you requested to complete your analytical review of the City of Viroqua Municipal Water Utility. The information follows the order in which it was requested.

1) The amount reported as contributions for water services on page F-18 should have been \$1,400 with the remainder of the contributions being for mains. The statistics for these additions were included in the 1999 PSC report. The amount that should have been included in Account 345, services on page W-8 will be included in 2001.

2) The footnote should have indicated account 343, not 346 as we had reported. The amount reported as additions to Account 346 on page W-8 included the cost of meter heads for remote registers for meters already in service. The actual cost of the twelve meters purchased equaled \$528 or \$44 per meter.

If you have any further questions, please feel free to contact me at 608/637-2082 anytime.

Sincerely,

Michael W. Brendel
Vig & Associates, LLC
cc: Tom Henry
Enclosure

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	670,586	1
Total Sales of Water	670,586	
Other Operating Revenues		
Forfeited Discounts (470)	1,383	2
Miscellaneous Service Revenues (471)	6,058	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,283	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	10,724	
Total Operating Revenues	681,310	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	420	8
Pumping Expenses (620-625)	25,362	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	67,647	11
Customer Accounts Expenses (901-904)	27,967	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	102,080	14
Total Operation and Maintenance Expenses	223,476	
Other Operating Expenses		
Depreciation Expense (403)	80,353	15
Amortization Expense (404-407)		16
Taxes (408)	96,279	17
Total Other Operating Expenses	176,632	
Total Operating Expenses	400,108	
NET OPERATING INCOME	281,202	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,630	69,518	273,393	4
Commercial	240	55,621	134,806	5
Industrial	4	951	2,608	6
Total Metered Sales to General Customers (461)	1,874	126,090	410,807	
Private Fire Protection Service (462)	1		11,829	7
Public Fire Protection Service (463)	1		217,218	8
Other Sales to Public Authorities (464)	22	12,545	30,732	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,898	138,635	670,586	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	217,218	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	217,218	
Forfeited Discounts (470):		
Customer late payment charges	1,383	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,383	
Miscellaneous Service Revenues (471):		
RECONNECTION AND OTHER MISCELLANEOUS	6,058	7
Total Miscellaneous Service Revenues (471)	6,058	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,283	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	3,283	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	420	4
Total Source of Supply Expenses	420	
PUMPING EXPENSES		
Operation Labor (620)	0	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	25,362	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	25,362	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	0	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	44,236	14
Operation Supplies and Expenses (641)	9,617	15
Maintenance of Distribution Reservoirs and Standpipes (650)	8,286	16
Maintenance of Mains (651)	277	17
Maintenance of Services (652)	1,907	18
Maintenance of Meters (653)	3,068	19
Maintenance of Hydrants (654)	256	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	67,647	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	674	22
Accounting and Collecting Labor (902)	24,509	23
Supplies and Expenses (903)	2,756	24
Uncollectible Accounts (904)	28	25
Total Customer Accounts Expenses	27,967	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	30,881	27
Office Supplies and Expenses (921)	7,127	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	4,819	30
Property Insurance (924)	1,194	31
Injuries and Damages (925)	3,099	32
Employee Pensions and Benefits (926)	47,128	33
Regulatory Commission Expenses (928)	515	34
Miscellaneous General Expenses (930)		35
Transportation Expenses (933)	7,317	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	102,080	
Total Operation and Maintenance Expenses	223,476	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		88,277	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		785	2
Net property tax equivalent		87,492	
Social Security		7,951	3
PSC Remainder Assessment		836	4
Other (specify): NONE			5
Total tax expense		96,279	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Vernon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215158				3
County tax rate	mills		6.732893				4
Local tax rate	mills		7.804112				5
School tax rate	mills		9.691178				6
Voc. school tax rate	mills		2.521232				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.964573				10
Less: state credit	mills		1.538525				11
Net tax rate	mills		25.426048				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.804112				14
Combined School Tax Rate	mills		12.212410				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.016522				17
Total Tax Rate	mills		26.964573				18
Ratio of Local and School Tax to Total	dec.		0.742327				19
Total tax net of state credit	mills		25.426048				20
Net Local and School Tax Rate	mills		18.874434				21
Utility Plant, Jan. 1	\$	4,659,025	4,659,025				22
Materials & Supplies	\$	31,834	31,834				23
Subtotal	\$	4,690,859	4,690,859				24
Less: Plant Outside Limits	\$	37,571	37,571				25
Taxable Assets	\$	4,653,288	4,653,288				26
Assessment Ratio	dec.		0.930200				27
Assessed Value	\$	4,328,488	4,328,488				28
Net Local & School Rate	mills		18.874434				29
Tax Equiv. Computed for Current Year	\$	81,698	81,698				30
Tax Equivalent per 1994 PSC Report	\$	88,277					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	88,277					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,540		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	73,546		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	76,086	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	14,592		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	121,073		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	135,665	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,315		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,540	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			73,546	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	76,086	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			14,592	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			121,073	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	135,665	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,315	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	413,182		26
Transmission and Distribution Mains (343)	2,970,917	12,394	27
Fire Mains (344)	0		28
Services (345)	455,503		29
Meters (346)	89,385	7,555	30
Hydrants (348)	356,321		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,286,623	19,949	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	13,177		34
Office Furniture and Equipment (391)	2,286		35
Computer Equipment (391.1)	9,512		36
Transportation Equipment (392)	28,788	4,353	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	38,575		39
Laboratory Equipment (395)	848		40
Power Operated Equipment (396)	66,383		41
Communication Equipment (397)	1,082		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	160,651	4,353	
Total utility plant in service directly assignable	4,659,025	24,302	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,659,025	24,302	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			413,182 26
Transmission and Distribution Mains (343)			2,983,311 27
Fire Mains (344)			0 28
Services (345)			455,503 29
Meters (346)	200		96,740 30
Hydrants (348)			356,321 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	200	0	4,306,372
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			13,177 34
Office Furniture and Equipment (391)			2,286 35
Computer Equipment (391.1)			9,512 36
Transportation Equipment (392)	3,728		29,413 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			38,575 39
Laboratory Equipment (395)			848 40
Power Operated Equipment (396)			66,383 41
Communication Equipment (397)			1,082 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	3,728	0	161,276
Total utility plant in service directly assignable	3,928	0	4,679,399
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	3,928	0	4,679,399

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			13,168	13,168	1
February			12,436	12,436	2
March			13,198	13,198	3
April			13,001	13,001	4
May			14,771	14,771	5
June			13,267	13,267	6
July			14,300	14,300	7
August			13,029	13,029	8
September			13,382	13,382	9
October			13,702	13,702	10
November			12,492	12,492	11
December			13,218	13,218	12
Total for year	0	0	159,964	159,964	
Less: Measured or estimated water used in main flushing and water treatment during year				4,532	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				155,432	16
Less: Water sold				138,635	17
Losses and unaccounted for				16,797	18
Percent unaccounted for to the nearest whole percent (%)				11%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				672	21
Date of maximum: 5/3/2000					22
Cause of maximum:					23
Flushing Hydrants					
Minimum gallons pumped by all methods in any one day during reporting year				232	24
Date of minimum: 5/28/2000					25
Total KWH used for pumping for the year				421,320	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
RAILROAD AVENUE	1	506	12	182	Yes	1
OAK STREET	2	530	10	56	Yes	2
CONGRESS STREET	3	880	15	207	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	2	3	4	1
Location	RAILROAD	OAK	CONGRESS	2
Purpose	B	P	P	3
Destination	R D	R D	R D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	CTW CORP	5
Year Installed	1997	1997	1993	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	350	250	350	8
Pump Motor or Standby Engine Mfr	US	US	US	9
Year Installed	1997	1935	1994	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	50	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	CITY PARK	INDUSTRIAL PARK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1985	1970	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	180	180	10
Total capacity in gallons	250,000	250,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15
			16
Filters, type (gravity, pressure, other, none)	NONE	NONE	17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5040	0.5320	19
			20
Is a corrosion control chemical used (yes, no)?	N	N	21
			22
Is water fluoridated (yes, no)?	N	N	23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	207	0	0	0	207
M	D	4.000	26,063	0	0	0	26,063
M	D	6.000	49,698	0	0	0	49,698
P	D	6.000	10,124	0	0	0	10,124
M	D	8.000	35,086	0	0	0	35,086
M	D	10.000	15,850	0	0	0	15,850
M	D	12.000	24,609	0	0	0	24,609
Total Within Municipality			161,637	0	0	0	161,637
P	D	6.000	2,800	0	0	0	2,800
Total Outside of Municipality			2,800	0	0	0	2,800
Total Utility			164,437	0	0	0	164,437

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,529	0	0	0	1,529	10	1
P	0.750	2	0	0	0	2		2
M	1.000	193	2	0	0	195	3	3
M	1.250	4	0	0	0	4		4
M	1.500	18	0	0	0	18		5
M	2.000	21	0	0	0	21		6
M	3.000	2	0	0	0	2		7
M	4.000	4	0	0	0	4		8
M	6.000	3	0	0	0	3		9
M	10.000	1	0	0	0	1		10
Total Utility		1,777	2	0	0	1,779	13	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,911	12	6	0	1,917	216	1
1.000	45	0	1	0	44	6	2
1.500	18	0	1	(2)	15	4	3
2.000	27	0	0	0	27	11	4
3.000	5	0	0	0	5	5	5
4.000	1	0	0	0	1	1	6
6.000	2	0	0	(1)	1	1	7
Total:	2,009	12	8	(3)	2,010	244	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,633	174	3	4	0	103	1,917	1
1.000	5	31	0	4	0	4	44	2
1.500	0	13	1	1	0	0	15	3
2.000	0	18	0	7	0	2	27	4
3.000	0	4	0	1	0	0	5	5
4.000	0	1	0	0	0	0	1	6
6.000	0	0	0	1	0	0	1	7
Total:	1,638	241	4	18	0	109	2,010	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	1	0	0	0	1	1
Within Municipality	243	0	0	1	244	2
Total Fire Hydrants	244	0	0	1	245	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	226
Number of distribution system valves end of year:	513
Number of distribution valves operated during year:	406

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

account 625 decreased because pump maintenance was not incurred in 2000.

account 650 expenses represent reservoir inspection and cleaning

Water Utility Plant in Service (Page W-08)

Increase in account 346 are payments to the Wisconsin Department of Travel for the construction on Main Street. The statistics from this project was reported in the 1999 Public Service Commission Report.

Water Services (Page W-16)

additions financed by customer contributions.

Meters (Page W-17)

adjustments to meters reflect changes necessary to correspond with physical count.

Hydrants and Distribution System Valves (Page W-18)

A hydrant was missed in the physical inventory count last year.
